



OBJECTWAY ENTERPRISE SYSTEM (OES)

Procedure for the Management of Whistleblowing Reports

March 3rd, 2025

Draft by	Legal & Compliance
Version	1.1
Date	03/03/2025
Document Code	PO-Whistleblowing-OWNV-1.1-ENG

Summary

1.	GENERAL INFORMATION	3
1.2	DOCUMENT CONTROL.....	3
1.3	REVIEW AND DISSEMINATION.....	4
2.	INTRODUCTION.....	5
2.1	SUBJECTIVE SCOPE OF APPLICATION.....	5
2.2	OBJECTIVE SCOPE OF APPLICATION	6
2.3	DOCUMENTS AND REFERENCE REGULATIONS	6
2.4	DEFINITIONS	7
3.	INTERNAL REPORTS: THE ORGANISATIONAL MODEL DEFINED BY OBJECTWAY NV	8
3.1	TOOLS: THE IT PLATFORM	8
3.2	ROLES AND RESPONSIBILITIES.....	9
3.2.1	REPORTING COMMITTEE (DIRECT CHANNEL)	9
3.2.2	ALTERNATIVE CHANNEL.....	9
3.2.3	INVESTIGATORS.....	10
3.3	FORMS AND CHARACTERISTICS OF THE REPORT	10
3.4	PHASES AND ACTIVITIES	12
3.4.1	PRE-EVALUATION PHASE.....	12
3.4.2	INVESTIGATION PHASE	12
4.	EXTERNAL REPORTS	15
5.	SAFEGUARDS AND PROTECTION MEASURE FOR THE PROTECTION OF THE WHISTLEBLOWER.....	16
5.1	CONFIDENTIALITY	16
5.2	NON-RETALIATION POLICY.....	17
5.3	PERSONAL DATA PROCESSING	18
6.	SANCTIONS	20
	ANNEX A – RELEVANT REPORTS FOR THE PURPOSES OF THE PROCEDURE	21
	ANNEX B – DECLARATION OF COMMITMENT BY THE INVESTIGATOR.....	23
	ANNEX C – GUIDELINES FOR SUBMITTING INTERNAL REPORTS THROUGH THE PLATFORM.....	24
	ANNEX D – COMPETENT AUTHORITIES	25

1. General Information

1.1 Purpose

Aware that corporate ethics require governance based on trust, transparency, and integrity, Objectway NV (hereinafter referred to as "the Company") encourages the collaboration of its employees and third parties for the detection of illicit, fraudulent, or suspicious activities, as well as any other irregularities or conduct not compliant with the law and the Company's internal regulatory system.

To this end, Objectway has drafted and approved this Procedure, which is an integral part of the internal regulatory framework, with the purpose to enable employees and all Third Parties operating directly or indirectly on behalf of the Company to report violations of regulatory provisions that undermine the public interest or the organization's integrity.

In particular, through this document, Objectway NV aims to define the principles, rules, roles, and responsibilities within the whistleblowing management process, in compliance with EU Directive 2019/1937 on the protection of persons reporting breaches of Union law and the national applicable law (Act of 28 November 2022 on the protection of persons who report violations of EU or national law within a legal entity in the private sector).

This Procedure complements Objectway NV's Code of Ethics and the Procedures for the prevention of corruption.

The individuals involved in the activities covered by this Procedure are required to comply with the behavioral and procedural rules defined in this document. Each Function Manager is responsible for ensuring compliance with this Procedure. Any deviation from the effective implementation of the Procedure is subject to sanctions.

1.2 Document Control

	Responsible	Date
Drafted by	Fabio Martinel - Compliance Leader	03/03/2025
Verified by	Manuela Marciano – Legal & Compliance Director	03/03/2025
Approved by	Luigi Marciano - CEO	03/03/2025

1.3 Review and Dissemination

Rev.	Reason for amendment	Date	Dissemination
1.0	First Draft of the Document	03/06/2024	Intranet Objectway Corporate website
1.1	Updated Reporting Committee's members	03/03/2025	Intranet Objectway Corporate website

The procedure is made available and accessible in the following ways:

- via company intranet [Company Documents_Whistleblowing section], for employees and contractors;
- via company website (link <https://www.objectway.com/ethical-code/>), for all stakeholders.

2. INTRODUCTION

2.1 Subjective scope of application

From the perspective of protected individuals, this Procedure distinguishes the **whistleblower** (or reporting party, strictly speaking), who is the individual who reports violations that have occurred within their own work context, from **other individuals** who, although not directly making the report, are still considered deserving of protection.

The first category includes:

- Subordinate and self-employed workers, as well as collaborators, freelancers, and consultants who carry out their work activities within the Company, including during the probationary period;
- Shareholders and members of the Board of Directors, management, or supervisory bodies, including non-executive directors of the Company and those who hold such positions de facto;
- Interns, including unpaid interns, and volunteers who provide their services to the Company;
- Workers or collaborators of contractors, subcontractors, and suppliers of the Company;
- Former employees of the Company;
- Candidates for a position within the Company who have become aware of the violations during the selection process or other pre-contractual negotiations and who may face retaliation.

In the second category (other individuals protected by the procedure), the following are included:

- Facilitators;
- third parties who are in contact with the whistleblowers and who risk retaliation in a professional context, such as colleagues or relatives of the whistleblowers;
- to legal entities belonging to the persons reporting or for whom they work, or with whom they are connected in a professional context.

The law does not apply to persons who report violations to law enforcement authorities in return for reward or compensation, provided that they have been identified, on the basis of their informed consent, as informants or registered as such in databases managed by nationally designated authorities, nor to persons who make a report or public disclosure on the basis of an obligation arising from one of the sectoral acts of the Union listed in Part II of the Annex to the 2019/1937 Directive.

By way of derogation, the relevant provisions of the Belgian law are also applicable to whistleblowers who transmit information they have obtained outside a professional context, when reporting a violation in the field of financial services, products and markets and in the field of the prevention of money laundering and the financing of terrorism (see also *Annex A - Relevant Reports for the purposes of the present Procedure*).

2.2 Objective scope of application

Objectway NV considers relevant reports, for the purposes of applying this Procedure, to be violations, illicit conduct, behaviours, acts, or omissions that undermine the public interest or the integrity of the Company.

For a detailed list of the areas relevant to the Reports, please refer to *Annex A - Relevant Reports for the purposes of the present Procedure.*

2.3 Documents and reference Regulations

This Procedure is drafted in compliance with the current regulatory provisions regarding the protection of whistleblowers, anti-corruption, and personal data protection. It is also in line with the applicable national collective labour agreements for employees.

Furthermore, this procedure is complementary to the Objectway NV's Code of Ethics and the Procedures for the prevention of corruption adopted by the Company.

Scope	Reference Regulations
European Union	Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.
	EU Regulation 679/2016 on privacy (GDPR) and subsequent provisions, as well as national privacy regulations.
Belgium	Act of 28 November 2022 on the protection of persons who report violations of EU or national law within a legal entity in the private sector

2.4 Definitions

Term	Definition
Reporter, Reporting person, or Whistleblower	Individual who reports information about violations acquired within their work context, in the course of their work or professional activities, whether current or past.
Report	Written or oral communication, made in accordance with the procedures described in this Procedure, containing information (including reasonable suspicions) regarding violations committed or that, based on concrete evidence, may be committed within the Organization with which the reporting person has a legal relationship, or any other information regarding actions aimed at concealing such violations.
Reporting Committee	Autonomous body responsible for receiving reports and conducting the necessary investigations to verify their content. According to the Objectway NV Model, the Committee is composed of a multidisciplinary work team tasked with directing and coordinating the whistleblowing management process. The members of the Reporting Committee are indicated in paragraph 3.2.1 of the Procedure.
Facilitator	Individual operating within the same work context, tasked with assisting the whistleblower in the reporting process while maintaining the confidentiality of their assistance.
Person involved	Individual or legal entity mentioned in the internal or external report as the person to whom the violation is attributed or as a person otherwise involved in the reported violation.
Violation	Behaviors, acts, or omissions that harm the public interest or the integrity of the Company, as detailed in <i>Annex A - Relevant Reports for the purpose of the procedure</i> .
Platform	Information system that represents the tool for receiving and managing Reports, with technical features suitable for protecting the confidentiality of the Whistleblower's identity, also through the use of encryption tools.

3. INTERNAL REPORTS: THE ORGANISATIONAL MODEL DEFINED BY OBJECTWAY NV

3.1 Tools: the IT Platform

In developing its Model for the management of reports on violations or illicit conduct, Objectway NV chose to adopt a **Platform to automate and facilitate the receipt and management of reports** while also ensuring the confidentiality of the whistleblower's identity, the content of the report, and related documentation through computer-based methods and data encryption techniques. This Platform can be accessed through the following link: https://objectwaywb_whistleblowing.keisdata.it.

According to this Procedure, every internal report, as well as any subsequent communication with the Whistleblower, must take place within the Platform, where all documentation related to the case will be saved and stored.

The Platform, **which allows anonymous reporting**, enables users to engage in dialogue with the Whistleblower during internal investigations.

In designing the Model for the management of reports on violations or illicit conduct, Objectway NV has identified and accurately profiled all users with access to the platform based on the **4 authorization levels** outlined in the following table.

Authorisation Profile	Definition
Pre-evaluator	Authorization profile that allows for the viewing of reports received by the Company, conducting initial evaluations of the reported facts to assess their admissibility, as well as initiating any necessary communication with the Whistleblower to gather additional information.
Direct Channel	Authorization profile that allows for the viewing of reports received by the Company and carrying out investigative and management activities related to the report to assess its admissibility and validity, including its closure.
Alternative Channel	Authorization profile assigned to a different entity than the previous Channel, which allows for receiving and managing reports in cases where the whistleblower chooses not to address them to the Direct Channel due to conflicts of interest that the latter may have regarding the subject of the report.
Investigator	Authorization profile that allows access to the Platform and intervention as support during the investigative phase when requested by the Direct Channel or the Alternative Channel.

Each user has unique access credentials that they are required to securely maintain and not disclose to third parties.

3.2 Roles and responsibilities

The reporting management Model defined by Objectway NV includes the following roles and responsibilities.

3.2.1 Reporting Committee (Direct Channel)

The function of addressing and governing the process of managing reports on violations or illicit conduct is the responsibility of the Reporting Committee, an independent body designated by the Company and composed of:

- Organization Director, with a role of formal responsibility for the process;
- HR Country Manager (UKO&BE), with operational and reporting pre-evaluation function;
- Finance & Accounting Leader (BE), with operational and reporting pre-evaluation function.

The Reporting Committee is responsible for receiving, analyzing, and directing reports, specifically:

- Conducting preliminary assessments of the viability, admissibility and validity of the reports;
- Providing initial feedback to the Whistleblower regarding the acceptance or rejection of the Report;
- Directing and coordinating the investigation process to ascertain the facts mentioned in the Report, utilizing available tools and techniques in compliance with applicable regulations;
- Deciding to close the investigation and give feedback to the Whistleblower on the outcome of the report;
- Activating and supporting management and business units in implementing corrective/mitigation measures and, if necessary, in imposing disciplinary sanctions.

The involvement of Committee members will be evaluated based on the scope of the report and their relevant expertise, in line with the principle of minimizing exposure.

3.2.2 Alternative Channel

The Alternative Channel is an additional channel for receiving reports that is managed by a different entity than the Reporting Committee, and specifically by:

- Group Legal and Compliance Director;
- Compliance Leader.

Objectway NV established this additional channel to ensure impartiality and protection for the Whistleblower in cases where the report involves a member of the Reporting Committee.

Through a specific user account on the Platform, the dedicated Alternative Channel performs the same functions as the Reporting Committee, both during the pre-evaluation phase and the Investigation phase.

During the Investigation phase, the Alternative Channel activates competent investigators based on the content of the report.

3.2.3 Investigators

The investigators are individuals who may be involved in the investigative phase, as decided by the Reporting Committee, to provide support in carrying out verification activities.

Some of these investigators are specifically identified by the Company, for example, in key Functions or strategic corporate or Group roles that are more involved in the management of reports of misconduct, such as:

- Directors;
- Managers.

Every investigator must sign a commitment declaration to maintain the confidentiality of the Whistleblower's identity and the information related to the report, unless already provided for by applicable ethical standards (*Annex B – Investigator's Commitment Declaration*).

Other investigators may be identified and appointed for specific reports based on their possession of specific skills or the specific needs in managing the report. In this case as well, every investigator must sign the aforementioned commitment declaration.

3.3 Forms and characteristics of the report

The internal report must be exclusively addressed to the Receiving Entity (Direct Channel or Alternative Channel) and can be made preferably in written form, using the computerized methods described in detail in *Annex C – Guidelines for submitting internal reports via the Platform*.

At the end of the report submission, the Platform will generate an alphanumeric code and its corresponding key.

It is recommended that the Whistleblower periodically check the platform, as any communications and requests for additional documentation from the Receiving Entity, deemed necessary to proceed, will be communicated through it.

Please note that in case of loss of the code and its corresponding key, the Whistleblower will not be able to access the report. The code and key cannot be replicated. It is the Whistleblower's responsibility to take adequate care of them. In case of loss, it is the Whistleblower's responsibility to inform the Receiving Entity about the situation, providing any relevant information regarding the report for which the code or key has been lost.

Internal reporting **can also be done orally**. Oral reporting can be made through a voice messaging system available within the Platform, which allows recording the report, subject to the explicit consent of the whistleblower.

Lastly, upon the Whistleblower's request ¹, the report can be made orally through a direct meeting scheduled within a reasonable timeframe and at locations determined by the Company. In this case, an internal member of the Reporting Committee or the Alternative Channel (in the case of a report concerning the former) will help the Whistleblower in completing the report on the Platform for the proper management of the same. Alternatively, with the Whistleblower's consent, the documentation of the report will be collected through suitable recording ² for preservation and listening purposes or through a written report. If a written report of the meeting is prepared, the Whistleblower can review, rectify, and confirm it by signing it before it is uploaded on the Platform.

Where an unregistered telephone line or other unregistered voicemail system is used for reporting, the Company has the right to record the oral report in the form of an accurate record of the conversation drawn up by the member of staff responsible for handling the report. The Company shall give the whistleblower the opportunity to check, rectify and approve the minutes of the conversation by affixing his or her signature. **Under no circumstances can anyone providing support to the whistleblower retain the alphanumeric code and its corresponding key generated by the Platform. These will remain exclusively in the possession of the Whistleblower.**

Please note that the internal report must pertain to one of the relevant objective areas as stated in *Annex A – Reports relevant to the present Policy*.

The report must be comprehensive and complete, as to allow the Reporting Committee to verify its validity. Therefore, the Whistleblower, especially if they wish to remain anonymous, should provide all available and relevant information to enable the Reporting Committee and investigators to conduct the necessary investigations and assessments to verify the validity of the reported facts. Some examples of such information include, by way of example:

- the time and place where the reported events took place;
- a clear and comprehensive description of the reported events;
- the personal details or any other information that can help identify the individual(s) involved in the reported events (e.g., job title, department/location of activity);
- any other information that can provide useful verification of the reported events;
- the identification of any other individuals who may have information about the reported events;
- any supporting documents related to the report.

¹ The request may be made within the Platform as to ensure the confidentiality of the same.

² Through the voice messaging system in Platform.

The above-mentioned requirements do not necessarily have to be met simultaneously, considering that the Whistleblower may not have all the requested information available at the time of submitting the report, but they should be able to be reconstructed during the investigation phase.

Personal reasons or the psychological status of the Whistleblower are not relevant for the acceptance of the report.

If the report is submitted to a different entity than the Reporting Committee or the Alternative Channel, as identified and authorized by the Company (e.g., to the Whistleblower's manager or supervisor), and the Whistleblower explicitly declares their intention to benefit from whistleblowing protections or such intention can be inferred from the report, the report is considered a "whistleblowing report" and must be forwarded, within seven days of its receipt, to the Reporting Committee or the Alternative Channel, with simultaneous notification of the transmission to the reporting person.

Conversely, if the Whistleblower does not explicitly declare their intention to benefit from protections, or such intention cannot be inferred from the report, the report is considered an ordinary report.

3.4 Phases and activities

3.4.1 Pre-evaluation phase

The **Reporting Committee** or the **Alternative Channel** is responsible for the Pre-evaluation phase of the report and carries out the following activities:

- they provide the Whistleblower with an **acknowledgment of receipt** of the report **within 7 days** of receiving it;
- **they maintain communication with the Whistleblower** and may request additional information if necessary;
- **they diligently follow up on the received reports**, promptly initiating a preliminary analysis of the report to verify its compliance with applicable regulations and this Procedure, particularly assessing the admissibility and validity of the allegations.

The Pre-evaluation phase can conclude in either of the following ways:

- the report is archived if it does not fall within the scope of this Procedure, and it lacks the conditions to proceed (see *Annex A – Reports relevant to the Procedure*).
- the investigation phase is initiated to undertake appropriate actions to assess the existence of the reported facts.

3.4.2 Investigation phase

The **Reporting Committee**, or the **Alternative Channel** if the report is addressed to the latter, is responsible for the investigation phase, supported by the competent **Investigators** based on the subject matter of the report (as identified in the previous paragraph 3.2.3) or newly appointed

investigators among internal or external individuals³ with expertise relevant to the specific report.

In case of external Instructors, where it is necessary to share information related to the report that may reveal the identity of the Reporter, the Reporting Committee or the Alternative Channel, before proceeding with the sharing of such information, will obtain consent from the Reporter to disclose their identity in accordance with the methods indicated in the following paragraph 5.1 (Confidentiality).

The investigative phase represents the set of activities aimed at verifying the content of the reports and gathering useful elements for the subsequent evaluation phase, in which maximum confidentiality regarding the Whistleblower's identity and the subject of the report must be guaranteed.

This phase has the main purpose of verifying the accuracy of the information submitted for investigation and formalizing the established facts through internal verification activities using objective investigative techniques and the support of competent and relevant company departments regarding the content of the Report.

If hearings of the Whistleblower (or other relevant parties, witnesses, or experts) are deemed necessary, the collected information and/or submitted documents must be stored and preserved exclusively on the Platform for the purpose of traceability of the conducted operations.

The internal investigative phase must end with a determination regarding the admissibility of the report; or alternatively:

- by archiving the inadmissible report that is found to be unfounded or when it was not possible to ascertain the facts or for other reasons;
- by communicating the outcome of the internal investigation to the relevant company stakeholders, through the transmission of a summarized report detailing the actions taken and the information gathered, in case the report is found to be valid, and the reported facts are confirmed. This report will include:
 - collected evidence,
 - gathered information,
 - established facts,
 - actions taken during the investigation,
 - any mitigating and/or corrective actions.

Following the transmission of the Report, the Company may define and undertake mitigating and/or corrective actions, in addition to those aimed at imposing disciplinary sanctions, if necessary, in accordance with applicable regulations, relevant collective labour agreements, and

³ It is possible that people from external to the Company (e.g., experts, appraisers, or the staff of another Group Company) are involved in this phase.

applicable procedures to safeguard the interests of the Company (e.g., disciplinary measures, legal actions, termination of existing relationships).

In the course of the investigative phase, the Reporting Committee or the Alternative Channel will maintain communication with the Whistleblower, providing updates on the progress of the investigation, at least regarding key decision points.

To ensure maximum transparency in the management of the report, the Whistleblower will always have access to the Platform and can track the processing status of the report using the **alphanumeric code and key generated by the Platform upon submission of the report.**

Within three months from the date of receipt notification, the Reporting Committee or the Alternative Channel must provide feedback to the Whistleblower, informing them of the actions taken or intended to be taken regarding the report. In any case, upon completion of the investigation, the Reporting Committee or the Alternative Channel will communicate the final outcome of the reporting procedure to the Whistleblower, allowing for the closure of the report on the Platform for proper documentation retention purposes.

4. EXTERNAL REPORTS

The reporting person can provide information about violations using, in a privileged manner, the internal channel referred to in the previous paragraph 3.1 or by making their report directly through external channels as provided by current legislation.

External reports are made by the Whistleblower directly to the National Competent Authority through specifically designated channels, indicated in *Annex D – Competent authorities*.

5. SAFEGUARDS AND PROTECTION MEASURE FOR THE PROTECTION OF THE WHISTLEBLOWER

The entire process of receiving and managing Reports must guarantee the rights of the Whistleblower. To this end, in compliance with current regulations, Objectway NV has not only provided for the option of submitting anonymous Reports but has also implemented safeguards and measures to protect the Whistleblower, which will be applied if the following conditions occur:

- the violation falls within the objective scope of application of the legislation (details of which will be provided later and in *Annex A – Reports relevant to the procedure*);
- there are reasonable grounds for the Whistleblower to believe in the likelihood of an illicit behaviour or violation.

If it is not possible to meet these requirements, the report will be archived, and the Whistleblower will be informed accordingly.

5.1 Confidentiality

As a general principle, the identity of the Reporting person and any other information from which it can be directly or indirectly inferred, cannot be disclosed **without the express consent of the Whistleblower** to individuals other than those authorized to receive or follow up on the reports, who are expressly authorized to process such data in accordance with Articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 and national legislation on the protection of personal data.

It should be noted that **the confidentiality of the Whistleblower** is also ensured in the jurisdictional and disciplinary areas.

The disclosure of the identity of the Whistleblower, as well as any other information or element of the report from which the identity of the Whistleblower can be directly or indirectly inferred, is only permitted when necessary and proportionate under the applicable law in the relevant country. This may occur in the context of investigations by national authorities or judicial proceedings, also in order to safeguard the right to defence of the person involved.

As an exception to the obligation of confidentiality, the identity of the reporting person could be disclosed only in cases permitted by applicable law.

In any case, even if current legislation allows for the possibility of disclosing the identity of the Reporting person, **prior to the disclosure of such information, it is necessary to obtain their explicit consent and provide them with written reasons for the need to reveal their identity.**

The Company is also obliged to protect the identity of **the individuals involved and mentioned in the Report** until the conclusion of the proceedings initiated as a result of the report, in accordance with the same guarantees provided to the Whistleblower.

5.2 Non-retaliation policy

The Model for the management of whistleblowing reports established by Objectway NV also explicitly prohibits any form of retaliation against the Reporting person and other protected individuals.

Retaliation is defined as any behavior, act, or omission, whether attempted or threatened, that is carried out as a result of the report and causes or may cause unjust harm to the Whistleblower, either directly or indirectly.

The following are examples of retaliatory actions:

- termination of employment, suspension, or equivalent measures;
- demotion or failure to promote;
- change in job functions, workplace relocation, salary reduction, or modification of working hours;
- suspension of training or any restriction on access to training;
- issuance of negative performance evaluations or negative references;
- imposition of disciplinary measures or other sanctions, including financial penalties;
- coercion, intimidation, harassment, or ostracism;
- discrimination or unfavorable treatment;
- failure to convert a fixed-term contract into a permanent contract, where the employee had a legitimate expectation for such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damages, including damage to reputation, particularly on social media, or economic or financial prejudice, including loss of economic opportunities and income;
- inclusion in improper lists based on a formal or informal sectoral or industrial agreement, which may prevent the person from finding employment in the sector or industry in the future;
- early termination or cancellation of a supply contract for goods or services;
- revocation of a license or permit;
- request for psychiatric or medical examinations.

To qualify for protection:

- a. the Whistleblower must reasonably believe, based on the circumstances of the specific case and the information available at the time of the report, that the reported violations are true. Mere assumptions or rumours, as well as publicly available information, are not sufficient;

- b. the report must fall within the objective scope and be made in accordance with the applicable legislation;
- c. The Reporting person may report facts even if they are not certain of their actual occurrence or if they include inaccuracies due to genuine errors or when there are well-founded suspicions;
- d. there must be a direct or indirect, close connection between the report and the adverse behaviour/action/omission suffered by the Whistleblower.

In case the Whistleblower or another protected individual as mentioned in the previous paragraph 2.1 (Subjective Scope) believes they have suffered retaliation, he/she may have claims for damages and may also submit a substantiated complaint to the Federal Coordinator, in the case of Belgium, the “Médiateur fédéral/Federal Ombudsman”.

This regulation, by definition, does not apply to anonymous reports as it is intended to protect the whistleblower from risks of retaliation. However, it may be applicable if, as a result of an anonymous report, the informant's identity is revealed. In such cases, the informant may request the protection provided by the legislation.

5.3 Personal data processing

Within the scope of managing reports, Objectway NV processes personal data of the reporting individuals and potentially other categories of individuals mentioned by them in the reports.

The Company acts as an independent Data Controller and ensures compliance with the fundamental principles and obligations arising from Regulation (EU) 2016/679 (GDPR):

- In accordance with the principle of "lawfulness, fairness, and transparency", the Whistleblower is provided with specific information regarding the processing of personal data. This includes essential information about the processing, such as the purpose, the retention period of personal data, the legal basis for processing, the categories of personal data processed, and the parties involved in the processing. Additionally, the rights of the Reporting individual and the methods to exercise those rights are explained.
- In line with the principle of "data minimization", only the necessary personal data is collected for the purposes of the report. In the event of accidental collection of unnecessary data, such data is promptly deleted.
- Following the principle of "storage limitation", the reports and all related documentation cannot be used beyond the internally established retention period. The retention period is defined by regulations and it follows the contractual duration referred to the subjects indicated in par. 2.1 of the reporting procedure (Subjective scope of application).

The additional measures implemented by the Company as Data Controller include:

- describing the processing activities in the Company's record of processing activities, as required by Article 30 of the GDPR;
- conducting a Data Protection Impact Assessment (DPIA) in accordance with Article 35 of the GDPR. This assessment is specifically carried out for the processing of managing reports through the IT platform, as it may involve high risks to the rights and freedoms of the individuals involved;
- designating the members of the Direct Channel, the Alternative Channel, as well as personnel and members of the Supervisory Body and internal instructors within Objectway Group involved in the management of reports, as authorized individuals to process personal data (in accordance with Article 29 of the GDPR);
- designating service providers involved in the process of managing reports as Data Processors, in accordance with Article 28 of the GDPR. This includes:
 - the provider of the reporting platform, and
 - any other providers supporting the activities of report management (such as evaluators, members of the Direct and Alternative Channels, or instructors external to the Group).

6. SANCTIONS

Failure to comply with this Procedure and the protective measures here provided may result in Objectway NV applying its internal disciplinary system, in accordance with applicable national labour laws and relevant collective bargaining agreements.

The Company reserves the right to take any necessary actions, including legal proceedings, to fully comply with applicable laws and regulations. In particular, this Procedure does not affect the criminal, civil, and disciplinary liability of the Whistleblower in cases of false or defamatory reporting, slander, defamation and attacks on the Company's reputation or in cases of intentional misconduct or gross negligence.

It should be noted that the Company or individuals who disclose or disseminate information regarding violations covered by the obligation of secrecy⁴, or related to the protection of copyright or personal data, or disclose information regarding violations that harm the reputation of the involved person, are not subject to punishment, provided that the following conditions are met:

- at the time of disclosure or dissemination, there are reasonable grounds to believe that the information is necessary to uncover the violation;
- the report has been made in compliance with the conditions set forth by current legislation to benefit from the protections (reasonable grounds to believe that the information on the violations was true and fell within the reportable violations according to the law; internal and external reports made in compliance with the methods and conditions dictated by the law);
- the obtaining as such or the access as such information does not constitute an independent criminal offense;
- and the obtaining as such or the access as such information does not constitute an independent criminal offense.

In addition to internal sanctions within the organization, in cases expressly provided for by the legislation, the National Competent Authority may also impose administrative fines on individuals or legal entities for violations of whistleblower protection measures, as provided by current legislation and in compliance with its own regulations.

⁴The reference excludes the disclosure of classified information, or information covered by professional or medical secrecy, or regarding the deliberations of judicial bodies, for which the application of applicable legal provisions remains in force.

ANNEX A – Relevant Reports for the purposes of the Procedure

Objectway considers peremptorily relevant, for the purpose of applying the Procedure, violations, illegal conduct, even attempted, behaviors, acts or omissions that **harm the public interest or the integrity of the entity** that have become known in the work context, and that consist of:

A. breaches of national and Union provisions consisting of infringements in the following areas ⁵:

- i. public procurement;
- ii. financial services, products and markets, and prevention of money laundering and terrorist financing;
- iii. product safety and compliance;
- iv. transport safety;
- v. protection of the environment;
- vi. radiation protection and nuclear safety;
- vii. food and animal feed safety, animal health and welfare;
- viii. public health;
- ix. consumer protection;
- x. protection of privacy and personal data, and security of network and information systems;

B. breaches of Union provisions which consist of:

- xi. acts or omissions affecting the financial interests of the Union;
- xii. acts or omissions relating to the internal market⁶;
- xiii. Acts or conduct that defeat the object or purpose of Union provisions in the abovementioned areas;

C. breaches of national provisions which consist of:

- xiv. administrative, accounting, civil or criminal offenses;
- xv. fiscal fraud;
- xvi. social fraud;

D. breaches of internal provisions within each Company, such as:

- xvii. Code of Ethics;
- xviii. National collective bargaining agreements and, more generally, internal regulations (procedures, policies, operational instructions, etc.).

⁵ These are all those offenses that fall within the scope of application of European Union or national acts indicated in the acts listed in the annex to legislative decree 24/2023, or national acts that implement European Union acts indicated in the annex to directive (EU) 2019/1937.

⁶ This includes violations of Union rules on competition and State aid, as well as violations related to the internal market connected to acts that violate rules on corporate tax or mechanisms aimed at obtaining a tax advantage that undermines the purpose or objective of the applicable legislation on corporate tax.

Exclusions from the objective scope

Limitations to the objective scope of the reports are provided.

The following are not included among the information on reportable violations: **blatantly unfounded information, information that is already fully in the public domain, as well as information acquired solely based on rumours or unreliable gossip.**

Furthermore, it should be noted that reports based on unfounded suspicions or personal matters unrelated to misconduct are excluded from the scope of this Procedure. This is necessary to consider the interests of third parties mentioned in the report and to avoid the Company engaging in internal investigative activities that may prove to be of little value and, in any case, expensive. The following are also NOT included within the scope of the Procedure:

- a) disputes, claims, or requests related to personal interests that solely pertain to individual employment relationships or relationships with superiors in the hierarchy;
- b) reports of violations that are already regulated by European Union or national acts concerning services, products, financial markets, prevention of money laundering and terrorist financing, transportation security, environmental protection, or national acts implementing European Union acts in the same areas;
- c) reports of violations related to national security, as well as contracts concerning defence or national security aspects, except as regards reports of violations of rules relating to public contracts in the fields of defence and security insofar as these rules are governed by Directive 2009/81/EC of the European Parliament and of the Council of July 13, 2009 on the coordination of procedures for the award of certain works contracts, supply contracts and service contracts by contracting authorities or entities in the fields of defence and security.

An additional limitation to the scope of this Procedure concerns specific national or European Union provisions regarding:

- a) classified information;
- b) forensic and medical professional secrecy⁷;
- c) confidentiality of judicial deliberations;
- d) criminal procedure matters. Nevertheless, the measures for the protection of persons who have filed an alert apply to persons who have filed an alert with the judicial authorities under article 30 of the Code of Criminal Investigation (The inadmissibility of public action on the grounds of provocation), insofar as these protection measures are more favorable to them.

⁷ The confidentiality of communications between lawyers and their clients ("forensic professional secrecy") provided for by national law and, where applicable, by Union law, in accordance with the case-law of the Court, is ensured. Furthermore, the obligation to maintain the confidential nature of communications between healthcare providers, including therapists, and their patients, as well as the confidentiality of medical records ("medical confidentiality"), as provided for by national and Union law, must not be prejudiced.

ANNEX B – Declaration of commitment by the investigator

I, the undersigned, (name/surname) _____, (hereinafter referred to as the "Informed Person"), under my sole responsibility,

DECLARES

A. To have been made aware of the existence of a report concerning information on illicit conduct (report ID: _____) for the purpose of carrying out specific investigative actions;

B. To have been informed and to commit to maintaining the confidentiality obligation that I am bound to in the performance of my duties, both regarding the identity of the reporting person and any other individuals involved, as well as the facts reported;

C. To have been informed and to commit to ensuring the prohibition of retaliatory acts against the reporting person or any other individual who has facilitated the report, or who is connected to the reporting person through an employment relationship or an emotional/familial relationship;

D. To be aware that I have assumed the role of the Informed Person, and that the violation of the confidentiality obligation and retaliation constitute grounds for sanctions by both the Company and the National Competent Authority, as stated in the Company's Procedure for the management of reports of misconduct (Section 6 "Sanctions");

E. To have read, understood, and accepted the content of the Procedure adopted by the Company for the management of reports of misconduct (*Procedure for the management of Whistleblowing reports*).

(place), (date)

(signature)

ANNEX C – Guidelines for submitting internal reports through the Platform

The Guidelines can be accessed through the corporate intranet portal and the corporate website.

ANNEX D – Competent authorities

Within the framework of their respective missions, the competent authorities referred to in article 14 of the Belgian Law of November 28, 2022 on the protection of persons who report violations of Union or national law observed within a legal entity in the private sector are as follows:

- le Service public fédéral Economie, PME, Classes Moyennes et Energie ;
- le Service public fédéral Finances ;
- le Service public fédéral Santé publique, Sécurité de la chaîne alimentaire et Environnement ;
- le Service public fédéral Mobilité et Transports ;
- le Service public fédéral Emploi, Travail et Concertation sociale ;
- le Service public de programmation Intégration Sociale, Lutte contre la Pauvreté, Economie Sociale et Politique des Grandes Villes ;
- l'Agence fédérale de Contrôle nucléaire ;
- l'Agence fédérale des médicaments et des produits de santé ;
- l'Agence fédérale pour la sécurité de la chaîne alimentaire ;
- l'Autorité belge de la Concurrence ;
- l'Autorité de protection des données ;
- l'Autorité des services et marchés financiers ;
- la Banque nationale de Belgique ;
- le Collège de supervision des réviseurs d'entreprises ;
- the authorities referred to in Article 85 of the Act of 18 September 2017 on the prevention of money laundering and terrorist financing and the restriction of the use of cash meaning:
 - le ministre des Finances
 - l'administration de la trésorerie
 - la Banque nationale de Belgique
 - l'Autorité des services et marchés financiers;
 - le Service Public Fédéral Economie, P.M.E., Classes moyennes et Energie
 - le Collège de supervision des réviseurs d'entreprises
 - l'Institut des Conseillers fiscaux et des Experts-comptables
 - la Chambre nationale des notaires
 - la Chambre nationale des huissiers de justice
 - le Bâtonnier de l'Ordre auquel elles appartiennent
 - le Service Public Fédéral Intérieur
 - la Commission des jeux de hasard

- le Comité national de sécurité pour la fourniture et la distribution d'eau potable ;
- l'Institut belge des services postaux et des télécommunications ;
- l'Institut National d'Assurance Maladie-Invalidité ;
- l'Institut National d'Assurances Sociales pour Travailleurs Indépendants ;
- l'Office National de l'Emploi ;
- l'Office National de Sécurité Sociale ;
- le Service d'Information et de Recherche Sociale ;
- le Service autonome de Coordination Anti-Fraude (CAF) ;
- le Contrôle de la Navigation.

In the absence of designation, or if none of the above-mentioned authorities considers itself competent, the Federal Mediators act as the competent authority.

The whistleblower do not need to have exhausted the internal whistleblowing channel before he/she can turn to an external whistleblowing channel. Protection is the same in both cases.